

1 EDMUND G. BROWN JR., Attorney General
of the State of California
2 LINDA K. SCHNEIDER
Supervising Deputy Attorney General
3 G. MICHAEL GERMAN, State Bar No. 103312
Deputy Attorney General
4 California Department of Justice
110 West "A" Street, Suite 1100
5 San Diego, CA 92101

6 P.O. Box 85266
San Diego, CA 92186-5266
7 Telephone: (619) 645-2617
Facsimile: (619) 645-2061
8

9 Attorneys for Complainant

10 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
11 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

12 In the Matter of the Statement of Issues Against:

Case No. SI-2007-21

13 MARNI LEE WALKER
14 1170 Harborview Lane
Carlsbad, CA 92008

**STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER**

15 Respondent.

16
17 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-
18 entitled proceedings that the following matters are true:

19 PARTIES

20 1. Carol Sigmann (Complainant) is the Executive Officer of the California Board of
21 Accountancy (Board). She brought this action solely in her official capacity and is represented in
22 this matter by Edmund G. Brown Jr., Attorney General of the State of California, by G. Michael
23 German, Deputy Attorney General.

24 2. Respondent Marni Lee Walker (Respondent) is represented in this proceeding by
25 attorney James M. Roth, whose address is 11770 Bernardo Plaza Court - 315, San Diego, CA
26 92128.

27 3. On or about January 3, 2006, Respondent filed an application dated December 27,
28 2005, with the California Board of Accountancy to obtain a Certified Public Accountant License.

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28

2
3
4
5

6

7
8
9
10

11
12
13
14
15
16

17
18

19

20
2122
23
24

25

26
27
28

1 or participation by Respondent or her counsel. By signing the stipulation, Respondent
2 understands and agrees that she may not withdraw her agreement or seek to rescind the
3 stipulation prior to the time the Board considers and acts upon it. If the Board fails to adopt this
4 stipulation as its Decision and Order, the Stipulated Settlement and Disciplinary Order shall be of
5 no force or effect, except for this paragraph, it shall be inadmissible in any legal action between
6 the parties, and the Board shall not be disqualified from further action by having considered this
7 matter.

8 OTHER MATTERS

9 11. The parties understand and agree that facsimile copies of this Stipulated
10 Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same
11 force and effect as the originals.

12 12. Respondent understands and agrees that her conviction, discipline and
13 probationary period shall be published in the same manner as for any other licensed Certified
14 Public Accountant.

15 DISCIPLINARY ORDER

16 In consideration of the foregoing admissions and stipulations, the parties agree that the
17 Board may, without further notice or formal proceeding, issue and enter the following
18 Disciplinary Order:

19 IT IS HEREBY ORDERED that Respondent Marni Lee Walker's application for a
20 Certified Public Accountant License will be issued upon satisfaction of all current licensing
21 requirements and automatically revoked. However, the revocation will be stayed and the
22 Respondent placed on five (5) years probation on the following terms and conditions.

23 1. **Obey All Laws.** Respondent shall obey all federal, California, other states' and
24 local laws, including those rules relating to the practice of public accountancy in California.

25 2. **Submit Written Reports.** Respondent shall submit, within ten (10) days of
26 completion of the quarter, written reports to the Board on a form obtained from the Board. The
27 Respondent shall submit, under penalty of perjury, such other written reports, declarations, and
28 verification of actions as are required. These declarations shall contain statements relative to

Respondent's compliance with all the terms and conditions of probation. Respondent shall immediately execute all release of information forms as may be required by the Board or its representatives.

3. **Personal Appearances.** Respondent shall, during the period of probation, appear in person at interviews/meetings as directed by the Board or its designated representatives, provided such notification is accomplished in a timely manner.

4. **Comply With Probation.** Respondent shall fully comply with the terms and conditions of the probation imposed by the Board and shall cooperate fully with representatives of the Board of Accountancy in its monitoring and investigation of the Respondent's compliance with probation terms and conditions.

5. **Practice Investigation.** Respondent shall be subject to, and shall permit, practice investigation of the Respondent's professional practice. Such a practice investigation shall be conducted by representatives of the Board, provided notification of such review is accomplished in a timely manner.

6. **Comply With Citations.** Respondent shall comply with all final orders resulting from citations issued by the Board of Accountancy.

7. **Tolling of Probation For Out-of-State Residence/Practice.** In the event Respondent should leave California to reside or practice outside this state, Respondent must notify the Board in writing of the dates of departure and return. Periods of non-California residency or practice outside the state shall not apply to reduction of the probationary period, or of any suspension. No obligation imposed herein, including requirements to file written reports, reimburse the Board costs, or make restitution to consumers, shall be suspended or otherwise affected by such periods of out-of-state residency or practice except at the written direction of the Board.

8. **Disclosure.** Respondent shall make a full and complete disclosure to her current employer regarding the facts and circumstances giving rise to her conviction and the relief granted her under Penal Code sections 1203.4 and 1203.4(a). Should Respondent seek and obtain employment during her period of probation with any other employer, her obligation to

9. **Violation of Probation.** If Respondent violates probation in any respect, the Board, after giving Respondent notice and an opportunity to be heard, may revoke probation and carry out the disciplinary order that was stayed. If an accusation or a petition to revoke probation is filed against Respondent during probation, the Board shall have continuing jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final.

ACCEPTANCE

DATED: 9-5-07

Marni S. Walker
MARNI LEE WALKER
Respondent

DATED: 9-5-07


JAMES M. ROTH
Attorney for Respondent

5

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28

DATED: September 6, 2007

LINDA K. SCHNEIDER
Supervising Deputy Attorney General

DOJ Matter ID: SD2006802945
80159137.wpd

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Statement of Issues Against:

Case No. SI-2007-21

MARNI LEE WALKER
1170 Harborview Lane
Carlsbad, CA 92008

Respondent.

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on October 4, 2007.

It is so ORDERED October 4, 2007.



FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

Exhibit A
Statement of Issues No. SI-2007-21

1 BILL LOCKYER, Attorney General
of the State of California
2 LINDA K. SCHNEIDER
Supervising Deputy Attorney General
3 G. MICHAEL GERMAN, State Bar No. 103312
Deputy Attorney General
4 California Department of Justice
110 West "A" Street, Suite 1100
5 San Diego, CA 92101
6 P.O. Box 85266
San Diego, CA 92186-5266
7 Telephone: (619) 645-2617
Facsimile: (619) 645-2581
8 E-mail: Michael.German@doj.ca.gov

9 Attorneys for Complainant

10 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
11 **DEPARTMENT OF CONSUMER AFFAIRS**
12 **STATE OF CALIFORNIA**

13 In the Matter of the Statement of Issues Against:

Case No. SI-2007-21

14 MARNI LEE WALKER
1170 Harborview Lane
15 Carlsbad, CA 92008

STATEMENT OF ISSUES

Respondent.

17 Complainant alleges:

18 PARTIES

19 1. Carol Sigmann (Complainant) brings this Statement of Issues solely in her official
20 capacity as the Executive Officer of the California Board of Accountancy (Board), Department
21 of Consumer Affairs.

22 2. On or about January 3, 2006, the Board received an application dated
23 December 27, 2005, for a Certified Public Accountant License from Marni Lee Walker
24 (Respondent). On or about December 27, 2005, Respondent certified under penalty of perjury to
25 the truthfulness of all statements, answers, and representations in the application. The Board
26 denied the application on May 9, 2006.

27 ///

28 ///

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28

4. Section 475 states, in pertinent part:

• • • •

• • • •

(b) Notwithstanding any other provision of this code, no person shall be denied a license solely on the basis that he has been convicted of a . . . misdemeanor if he has met all applicable requirements of the criteria of rehabilitation developed by the board to evaluate the rehabilitation of a person when considering the denial of a license under subdivision (a) of Section 482.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

....

6. Section 482 of the Code states:

Each board under the provisions of this code shall develop criteria to evaluate the rehabilitation of a person when:

- (a) Considering the denial of a license by the board under Section 480; or
- (b) Considering suspension or revocation of a license under Section 490.

Each board shall take into account all competent evidence of rehabilitation furnished by the applicant or licensee.

7. Section 493 of the Code states:

Notwithstanding any other provision of law, in a proceeding conducted by a board within the department pursuant to law to deny an application for a license or to suspend or revoke a license or otherwise take disciplinary action against a person who holds a license, upon the ground that the applicant or the licensee has been convicted of a crime substantially related to the qualifications, functions, and duties of the licensee in question, the record of conviction of the crime shall be conclusive evidence of the fact that the conviction occurred, but only of that fact, and the board may inquire into the circumstances surrounding the commission of the crime in order to fix the degree of discipline or to determine if the conviction is substantially related to the qualifications, functions, and duties of the licensee in question.

As used in this section, "license" includes "certificate," "permit," "authority," and "registration."

8. Section 5106 of the Code states:

A plea or verdict of guilty or a conviction following a plea of nolo contendere is deemed to be a conviction within the meaning of this article. The record of the conviction shall be conclusive evidence thereof. The board may order the certificate or permit suspended or revoked, or may decline to issue a certificate or permit, when the time for appeal has elapsed, or the judgment of conviction has been affirmed on appeal or when an order granting probation is made, suspending the imposition of sentence, irrespective of a subsequent order under the provisions of Section 1203.4 of the Penal Code allowing such person to withdraw his plea of guilty and to enter a plea of not guilty, or setting aside the verdict of guilty or dismissing the accusation, information or indictment.

9. Section 5110 of the Code states, in pertinent part:

(a) After notice and an opportunity for a hearing, the board may deny an application to take the licensing examination, deny admission to current and future licensing examinations, void examination grades, and deny an application for a license or registration to any individual who has committed any of the following acts:

....

1 (4) Any act that if committed by an applicant for licensure would be
2 grounds for denial of a license or registration under Section 480 or if committed
3 by a licensee or a registrant would be grounds for discipline under Section 5100.

4

5 10. Title 16 California Code of Regulations (CCR) section 99 states:

6 For the purposes of denial, suspension, or revocation of a certificate or
7 permit pursuant to Division 1.5 (commencing with Section 475) of the Business
8 and Professions Code, a crime or act shall be considered to be substantially
9 related to the qualifications, functions or duties of a certified public accountant
or public accountant if to a substantial degree it evidences present or potential
unfitness of a certified public accountant or public accountant to perform the
functions authorized by his certificate or permit in a manner consistent with the
public health, safety, or welfare. Such crimes or acts shall include but not be
limited to those involving the following:

10 (a) Fiscal dishonesty or breach of fiduciary responsibility of any kind;

11 (b) Fraud or deceit in obtaining a certified public accountant's certificate
12 or a public accountant's permit under Chapter 1, Division III of the Business and
Professions Code;

13 (c) Dishonesty, fraud, or gross negligence in the practice of public
14 accountancy or in the performance of the bookkeeping operations described in
Section 5052 of the code;

15 (d) Violation of any of the provisions of Chapter 1, Division III of the
16 Business and Professions Code or willful violation of any rule or regulation of the
board.

17 11. CCR section 99.1 states:

18 When considering the denial of a certificate or permit under Section 480
19 of the Business and Professions Code, the suspension or revocation of a certificate
or permit or restoration of a revoked certificate under Section 11522 of the
20 Government Code, the board, in evaluating the rehabilitation of the applicant and
his present eligibility for a certificate or permit, will consider the following criteria:

21 (1) Nature and severity of the act(s) or offense(s).

22 (2) Criminal record and evidence of any act(s) committed subsequent to the
23 act(s) or offense(s) under consideration which also could be considered as grounds
for denial, suspension or revocation.

24 (3) The time that has elapsed since commission of the act(s) or offense(s)
25 referred to in subdivision (1) or (2).

26 (4) The extent to which the applicant or licensee has complied with any
27 terms of parole, probation, restitution, or any other sanctions lawfully imposed
against the applicant or licensee.

28 (5) If applicable, evidence of expungement proceedings pursuant to Section
1203.4 of the Penal Code.

1 (6) Evidence, if any, of rehabilitation submitted by the applicant or licensee.

2 **FIRST CAUSE FOR DENIAL OF LICENSE**

3 **(June 14, 2002 Criminal Conviction - Forgery of Check Endorsement on October 9, 2001)**

4 12. Respondent's application is subject to denial under sections 475, 480, and
5 5110(a)(4), in that Respondent was convicted of a crime that is substantially related to the
6 qualifications, functions, and duties of a certified public accountant. The circumstances are as
7 follows:

8 a. On or about June 14, 2002, in a criminal proceeding entitled *People v.*
9 *Marni Lee Walker*, in Orange County Superior Court, Case Number 02SF0215, Respondent was
10 convicted by plea of guilty of violating Penal Code Sec. 470(a) (forgery of a check), a
11 misdemeanor.

12 b. The factual basis for the conviction is that on or about October 9, 2001,
13 while employed as a bookkeeper with a certified public accounting firm, Respondent did
14 willfully and unlawfully falsely make, alter, forge and counterfeit the name of Stanton Perry to
15 and upon the back of a certain check, draft and order in the writing for the payment of money, in
16 the sum of \$15,000.00, and did utter, publish and pass and attempt to pass the said check, draft
17 and order as true and genuine, knowing the said name and endorsement thereon to be forged with
18 the intent to prejudice, damage and defraud Fidelity Investments, Citibank, and Stanton Perry.

19 c. On or about June 14, 2002, Respondent was sentenced as follows: to
20 formal probation for three years with terms and conditions including: obey all laws, orders, rules
21 and regulations of the Probation Department, Court and jail and report any violation in writing to
22 the Court; seek training, schooling or employment and maintain residence as approved by
23 Probation Department; cooperate with Probation Officer in any plan for psychiatric,
24 psychological, medical, alcohol and/or drug treatment, counseling or therapy; to pay restitution
25 in the total sum of \$350.00; to avoid contact with Susan Wyman and Stanton Perry; to serve 90
26 days in the Orange County jail, to be served on weekends commencing June 29, 2002; to use her
27 true name and date of birth at all times; to carry valid identification at all times, to reveal the
28 terms of her probation upon the request of any peace officer, and to submit herself and her

1 property to search at any time.

2 d. On or about December 1, 2004, Respondent's probation was modified to
3 informal for the balance of its term.

4 e. On or about August 30, 2005, Respondent's petition for relief under Penal
5 Code section 1203.4 was granted, and her June 14, 2002 guilty plea was set aside and the case
6 against her was dismissed. However, her conviction and all other documents on file in Orange
7 County Superior Court case no. 02SF0215 remain matters of public record.

8 **SECOND CAUSE FOR DENIAL OF LICENSE**

9 **(Dishonesty, Fraud or Deceit)**

10 13. Respondent's application is subject to denial under section 480(a)(2) in that
11 Respondent committed an act involving dishonesty, fraud or deceit with the intent to
12 substantially benefit herself or another, or substantially injure another, by forging the signature
13 of Stanton Perry on the back of a check, as detailed in paragraphs 12(a) and (b), above.

14 **THIRD CAUSE FOR DENIAL OF LICENSE**

15 **(Unprofessional Conduct)**

16 14. Respondent's application is subject to denial under sections 5110(a)(4) and
17 480(a)(3), in that Respondent committed an act which, if done by a licentiate of the business or
18 profession in question, would be grounds for suspension or revocation of license, by forging the
19 signature of Stanton Perry on the back of a check, as detailed in paragraphs 12(a) and (b), above.

20 ///

21 ///

22 ///

23 ///

24 ///

25 ///

26 ///

27 ///

28 ///

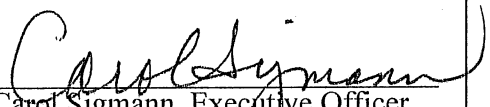
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the Board issue a decision:

1. Denying the application of Marni Lee Walker for an Accountant's License;
2. Prohibiting Marni Lee Walker from serving as an officer, director, associate, partner, or qualifying individual of any licensee;
3. Taking such other and further action as deemed necessary and proper.

DATED: July 2, 2007


Carol Sigmann, Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

SD2006801475